

**LOWELL RFPD**  
**Profit & Loss Budget vs. Actual**  
 July 2021 through June 2022

	<u>Jul '21 - J...</u>	<u>Budget</u>	<u>\$ Over Bu...</u>	<u>% of Bud...</u>
<b>Income</b>				
<b>4000.0 · Property Taxes</b>				
4010 · Current Taxes - General Fund	547,694.24	494,052.00	53,642.24	110.9%
4015 · Current Taxes-Bond Debt	429.74			
4020 · Previous Years Taxes	5,055.53	8,000.00	-2,944.47	63.2%
<b>Total 4000.0 · Property Taxes</b>	<b>553,179.51</b>	<b>502,052.00</b>	<b>51,127.51</b>	<b>110.2%</b>
<b>4100.0 · Interest Earnings</b>				
4110 · LGIP Interest - GF	999.14	7,500.00	-6,500.86	13.3%
4111 · Interest - Banner Checking	9.02			
<b>Total 4100.0 · Interest Earnings</b>	<b>1,008.16</b>	<b>7,500.00</b>	<b>-6,491.84</b>	<b>13.4%</b>
<b>4400.0 · Other Income 1</b>				
4405 · Cash Carryover previous year	155,326.00	155,276.00	50.00	100.0%
4410 · Miscellaneous Income	5,181.18	4,000.00	1,181.18	129.5%
4420 · Sale of Assets	7,100.00			
<b>4460 · Equip Reserve Fund</b>				
4462 · Equip Reserve CashCF Prev Yr	111,651.00	111,651.00	0.00	100.0%
4462.1 · ERF - Cash Transfer From Gen	0.00	25,000.00	-25,000.00	0.0%
<b>Total 4460 · Equip Reserve Fund</b>	<b>111,651.00</b>	<b>136,651.00</b>	<b>-25,000.00</b>	<b>81.7%</b>
<b>Total 4400.0 · Other Income 1</b>	<b>279,258.18</b>	<b>295,927.00</b>	<b>-16,668.82</b>	<b>94.4%</b>
<b>Total Income</b>	<b>833,445.85</b>	<b>805,479.00</b>	<b>27,966.85</b>	<b>103.5%</b>
<b>Gross Profit</b>	<b>833,445.85</b>	<b>805,479.00</b>	<b>27,966.85</b>	<b>103.5%</b>
<b>Expense</b>				
<b>5000.0 · ADMINISTRATION</b>				
<b>5000.1 · PERSONAL SERVICES</b>				
<b>5000.2 · Wages</b>				
5010 · Chief Salary	67,450.00	81,000.00	-13,550.00	83.3%
5015 · Office Worker/Admin Assistant	9,188.50	12,500.00	-3,311.50	73.5%
5025 · Part-Time Fire Fighter	3,881.75	10,000.00	-6,118.25	38.8%
5027 · Firefighter / EMT	68,701.44	80,000.00	-11,298.56	85.9%
5030 · FF/EMT Training Coord. Pay	39,876.84	47,500.00	-7,623.16	84.0%
<b>Total 5000.2 · Wages</b>	<b>189,098.53</b>	<b>231,000.00</b>	<b>-41,901.47</b>	<b>81.9%</b>
<b>5050.2 · Payroll Taxes &amp; Benefits</b>				
5055 · FICA	16,391.28	20,100.00	-3,708.72	81.5%
5065 · PERS	22,552.35	45,000.00	-22,447.65	50.1%
5070 · Health Insurance	39,662.15	50,000.00	-10,337.85	79.3%
5075 · State WBF	93.86	500.00	-406.14	18.8%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>78,699.64</b>	<b>115,600.00</b>	<b>-36,900.36</b>	<b>68.1%</b>

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5000.1 · PERSONAL SERVICES - Other	117.68			
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>267,915.85</b>	<b>346,600.00</b>	<b>-78,684.15</b>	<b>77.3%</b>
<b>5100.2 · MATERIALS &amp; SERVICES</b>				
5111 · Bank Service Charges	37.50	200.00	-162.50	18.8%
5115 · Office Supplies	1,835.61	1,100.00	735.61	166.9%
5120 · Legal Services & Fees	160.00	3,000.00	-2,840.00	5.3%
5125 · Audit	6,700.00	7,500.00	-800.00	89.3%
5130 · Property & Liability Insurance	25,841.00	19,000.00	6,841.00	136.0%
5145 · Election Expense	428.66	300.00	128.66	142.9%
5155 · Dues & Subscriptions	4,327.07	5,200.00	-872.93	83.2%
5160 · Fidelity Bond	533.00	550.00	-17.00	96.9%
5170 · Board Training Expense	0.00	2,000.00	-2,000.00	0.0%
5175 · Board Travel	0.00	5,000.00	-5,000.00	0.0%
5180 · Board Administrative Expenses	439.06	300.00	139.06	146.4%
5185 · Office Equipment (small)	0.00	1,000.00	-1,000.00	0.0%
5190 · Copier Lease	1,467.65	1,500.00	-32.35	97.8%
5191 · Communication Equipment	2,102.64	1,500.00	602.64	140.2%
5192 · Copier Expense	424.54	500.00	-75.46	84.9%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>44,296.73</b>	<b>48,650.00</b>	<b>-4,353.27</b>	<b>91.1%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>312,212.58</b>	<b>395,250.00</b>	<b>-83,037.42</b>	<b>79.0%</b>
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	771.94	1,000.00	-228.06	77.2%
6015 · Fire Prevention	1,911.35	2,500.00	-588.65	76.5%
6020 · Logistics/Meals	605.70	1,500.00	-894.30	40.4%
6025 · Volunteer Expense	8,278.35	15,000.00	-6,721.65	55.2%
6030 · Gas, Oil, Tires	10,864.31	18,000.00	-7,135.69	60.4%
6035 · Volunteer Insurance	3,393.20	8,000.00	-4,606.80	42.4%
6040 · Liability/Workers Comp Insuranc	3,637.47	7,500.00	-3,862.53	48.5%
6045 · Utilities	16,291.27	23,000.00	-6,708.73	70.8%
6050 · Dispatch Assessment	14,085.77	15,000.00	-914.23	93.9%
6055 · Training	7,230.73	7,000.00	230.73	103.3%
6060 · EMT Supplies	3,150.36	7,000.00	-3,849.64	45.0%
6065 · Building & Ground	11,349.80	8,000.00	3,349.80	141.9%
6070 · Vehicle Repair and Maintenance	4,494.77	11,000.00	-6,505.23	40.9%
6075 · Equipment Repair & Maint.	10,465.84	7,000.00	3,465.84	149.5%
6080 · Fire Fighting Equipment	6,198.93	10,000.00	-3,801.07	62.0%
6090 · Miscellaneous Supplies	89.97	500.00	-410.03	18.0%
6096 · EMT Education	6,743.75	20,000.00	-13,256.25	33.7%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>109,563.51</b>	<b>162,000.00</b>	<b>-52,436.49</b>	<b>67.6%</b>
<b>6300.0 · CAPITAL OUTLAY</b>				

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Cash Basis

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6101 · Grant - Radio Grant	0.00	7,000.00	-7,000.00	0.0%
6320 · Station 2 Property	0.00	7,500.00	-7,500.00	0.0%
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6300.0 · CAPITAL OUTLAY</b>	<b>0.00</b>	<b>24,500.00</b>	<b>-24,500.00</b>	<b>0.0%</b>
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	<b>109,563.51</b>	<b>186,500.00</b>	<b>-76,936.49</b>	<b>58.7%</b>
<b>7000.0 · Debt Service - Equipment Fund</b>				
6048 · Station 2 Loan Payment - Princi	13,766.03	13,766.03	0.00	100.0%
6049 · Station 2 Loan Pymnt - Interest	1,803.92	1,803.92	0.00	100.0%
7041 · Engine Lease Principal	38,514.89	38,515.05	-0.16	100.0%
7042 · Engine Lease Interest	11,166.00	11,166.00	0.00	100.0%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	<b>65,250.84</b>	<b>65,251.00</b>	<b>-0.16</b>	<b>100.0%</b>
<b>8000.0 · Contingency</b>				
8010 · General Operating Contingency	13,972.59	41,551.00	-27,578.41	33.6%
<b>Total 8000.0 · Contingency</b>	<b>13,972.59</b>	<b>41,551.00</b>	<b>-27,578.41</b>	<b>33.6%</b>
<b>8100.0 · Transfers</b>				
8110 · From General Fund to Equip Res	0.00	25,000.00	-25,000.00	0.0%
<b>Total 8100.0 · Transfers</b>	<b>0.00</b>	<b>25,000.00</b>	<b>-25,000.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>500,999.52</b>	<b>713,552.00</b>	<b>-212,552.48</b>	<b>70.2%</b>
<b>Net Income</b>	<b><u>332,446.33</u></b>	<b><u>91,927.00</u></b>	<b><u>240,519.33</u></b>	<b><u>361.6%</u></b>